REMARKS

Claims 12, 19-29, 31, and 33-40 are pending in the application.

Drawings

The drawings are objected to under 37 CFR 1.83(a) as not showing a headrest and a neckrest.

New drawing sheet Fig. 1c is provided that shows the basic configuration of the seat of Fig. 1 with added headrest and neckrest. The specification has been amended (pages 11 and page 28) in order to include a brief description of the new drawing figure.

Reconsideration and withdrawal of the objection to the drawings is respectfully requested.

Claim Rejections - 35 U.S.C. 112

Claims 12, 19-29, 31, and 33-40 stand rejected under 35 U.S.C. 112, 2nd paragraph, as being indefinite. The examiner points out that the claim language of claim 12 "wherein said seating surface is not connected..." is misdescriptive.

Examiner suggested that "directly" be inserted after "not". Claim 12 has been amended accordingly.

Reconsideration and withdrawal of the rejection of the claims pursuant to 35 USC 112 are therefore respectfully requested.

ALLOWABLE SUBJECT MATTER

Claims 12, 19-29, 31, 33-40 would be allowable claim if rewritten or amended to overcome the rejection under 35 USC 112. Applicant has adopted the change suggested by the examiner so that the claims should now be in allowable form.

CONCLUSION

In view of the foregoing, it is submitted that this application is now in condition for allowance and such allowance is respectfully solicited.

Should the Examiner have any further objections or suggestions, the undersigned would appreciate a phone call or **e-mail** from the examiner to discuss appropriate amendments to place the application into condition for allowance.

Authorization is herewith given to charge any fees or any shortages in any fees

required during prosecution of this application and not paid by other means to Patent and Trademark Office deposit account 50-1199.

Respectfully submitted on April 13, 2006,

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Encl.: new drawing sheet Fig. 1c